

UNDERSTANDING PROPERTY TAXES

We designed this information sheet to provide you with the basic knowledge about how the Montana property tax system works. We encourage you to contact your local Department of Revenue office if you need additional information or have questions.

Your Rights: Informal Review and Formal Appeal

What if I do not agree with the value given to my property?

If you do not agree with our determination of the market value or classification of your property, you have the right to request an informal assessment review and/or file a formal appeal at the county and state level.

Request for Informal Assessment Review (Form AB-26)

This process allows you an opportunity to explain why you believe the value shown on your assessment notice is incorrect and answer questions concerning the value of your property.

The informal review process starts when you fill out a Form AB-26, available from your local Department of Revenue office or on our website at revenue.mt.gov. This form must be completed and returned to the Department of Revenue office shown on the assessment notice no later than the first Monday in June of the current tax year, or within 30 days after the date on the assessment notice, whichever is later.

We encourage property owners who have questions or concerns about their property values to use the Form AB-26 process.

You can only submit a Form AB-26 once in a reappraisal cycle. If we adjust your property value or classification as a result of your Form AB-26 review, the adjustment will be effective beginning the year for which your Form AB-26 was filed. As a general rule, a separate Form AB-26 should be filed for each separately assessed parcel.

County Tax Appeal Board

If you are not satisfied with the results of your informal review, or if you do not want to use the informal review process described above, you can appeal your value to a county tax appeal board. Appeal forms are available at your local county clerk and recorder's office, or on the state tax appeal board's website at stab.mt.gov. Appeals to the county tax appeal board must be filed on or before the first Monday in June or 30 days after receiving your property assessment notice, or if you requested an informal review, within 30 days of our decision.

State Tax Appeal Board

If you are not satisfied with the county tax appeal board's decision, you can appeal to the state tax appeal board. Appeals to the state tax appeal board must be filed within thirty days of receiving the county tax appeal board's decision. The decision of the state tax appeal board is final, unless you pursue district court action.

Do I need to pay my taxes if I have a Form AB-26 review or appeal pending?

The law requires the taxpayer to pay the taxes under protest in order to receive any refund and accrued interest. The protest must be filed with the county treasurer in writing, specifying the grounds for protest and the taxes must be paid by the due date.